

UNITED STATES DISTRICT COURT

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FORTRESS CREDIT OPPORTUNITIES I, LP and	:	
FORTRESS CREDIT OPPORTUNITIES II, LP,	:	
	:	07-CV-7369 (HB)
Plaintiffs,	:	
	:	
-against-	:	AFFIDAVIT OF
	:	THOMAS R. MANISERO
WAYNE C. COLEMAN, THE ROYALTY	:	
COMPLIANCE ORGANIZATION and MOSS	:	
ADAMS LLP	:	
	:	
Defendants.	:	

STATE OF NEW YORK)
) ss.:
COUNTY OF WESTCHESTER)

Thomas R. Manisero, being duly sworn, states the following:

1. I am a member of the law firm Wilson, Elser, Moskowitz, Edelman & Dicker LLP, attorneys for defendant Moss Adams LLP (“Moss Adams”). I respectfully submit this affidavit in further support of Moss Adams’ motion, pursuant to Rule 12(c) of the Federal Rules of Civil Procedure, for judgment on the pleadings dismissing the complaint as against Moss Adams.

2. The arguments supporting Moss Adams's motion are set forth in the accompanying Reply Memorandum of Law, to which the Court is respectfully referred. This affidavit specifically address footnote 2 of the Reply Memorandum of Law.


3. On August 20 and 21, 2007, in a series of telephone conversations with Michael C. Harwood of Kasowitz, Benson, Torres & Friedman LLP, I agreed to accept service of the

Summons and Complaint, by Federal Express, on behalf of our client, Moss Adams LLP. Moss Adams LLP is a Seattle, Washington based accounting firm, and our agreement to accept service in this fashion, rather than insisting on personal service, was made as a professional courtesy to the Kasowitz, Benson firm.

4. In return for agreeing to accept service, it was my understanding that Moss Adams LLP would have thirty (30) days to respond to plaintiffs' Summons and Complaint.

5. On August 22, 2007, I received the Summons and Complaint by Federal Express.

6. On September 18, 2007, within thirty (30) days of my acceptance of service of the Summons and Complaint, Moss Adams LLP filed its Answer and Motion for Judgment Dismissing the Complaint Pursuant to Fed. R. Civ. P. 12(c).



Thomas R. Manisero

Sworn to before me this
16th day of October, 2007



NOTARY PUBLIC

MELODY LaROCCA
Notary Public, State of New York
No. 01LA5029334
Qualified in Westchester County
My Commission Expires June 20, 2010